

Form <b>F-66 (IA-2)</b> (6-30-2016)					
<div>STATE OF IOWA</div> <div>2016</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2016</div> <div>CITY OF <u>GILMORE CITY</u>, IOWA</div> <div>DUE: December 1, 2016</div>		<div>16204600400000</div> <div>City of Gilmore City</div> <div>304 S. Gilmore St.</div> <div>Gilmore City, IA 50541</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		160,613		160,613	155,552
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		160,613		160,613	155,552
Delinquent property taxes		0		0	0
TIF revenues		12,374		12,374	13,049
Other city taxes		44,624	0	44,624	51,198
Licenses and permits		1,158	0	1,158	1,200
Use of money and property		2,995	1,564	4,559	16,150
Intergovernmental		150,452	0	150,452	142,718
Charges for fees and service		75,144	738,666	813,810	1,178,002
Special assessments		0	0	0	0
Miscellaneous		28,423	0	28,423	18,600
Other financing sources		172,465	32,021	204,486	5,000
Total revenues and other sources		648,248	772,251	1,420,499	1,581,469
Expenditures and Other Financing Uses					
Public safety		103,047	0	103,047	133,400
Public works		141,432	0	141,432	150,135
Health and social services		2,059	0	2,059	2,650
Culture and recreation		61,578	0	61,578	84,940
Community and economic development		6,094	0	6,094	8,500
General government		70,200	0	70,200	84,100
Debt service		38,755	0	38,755	38,755
Capital projects		0	0	0	0
Total governmental activities expenditures		423,165	0	423,165	502,480
Business type activities		0	681,824	681,824	
Total ALL expenditures		423,165	681,824	1,104,989	502,480
Other financing uses, including transfers out		51,465	148,000	199,465	1,205,725
Total ALL expenditures/And other financing uses		474,630	829,824	1,304,454	1,708,205
Excess revenues and other sources over (Under) Expenditures/And other financing uses		173,618	-57,573	116,045	-126,736
Beginning fund balance July 1, 2015		(14,551)	1,408,482	1,393,931	1,393,587
Ending fund balance June 30, 2016		159,067	1,350,909	1,509,976	1,266,851
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 35,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 40,377			
			General obligation debt limit		\$ 756,402
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			08/25/2016	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Chris McKee		→	515	373-6326	
Signature of Mayor or other City official (Name and Title)				Date signed	
				8/16/2016	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF GILMORE CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	91,646	29,929		39,038			160,613			160,613	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	91,646	29,929		39,038	0		160,613		T01	160,613	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	91,646	29,929		39,038	0	0	160,613			160,613	6
7	<b>TIF revenues</b>			12,374				12,374		T01	12,374	7
	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		44,624					44,624		T09	44,624	14
15	<b>TOTAL OTHER CITY TAXES</b>	0	44,624	0	0	0	0	44,624	0		44,624	15
16	<b>Section B - LICENSES AND PERMITS</b>	1,158						1,158		T29	1,158	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	486						486	1,144	U20	1,630	18
19	Rents and royalties	2,509						2,509	420	U40	2,929	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	2,995	0	0	0	0	0	2,995	1,564		4,559	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	24,808						24,808		B89	24,808	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	24,808	0	0	0	0	0	24,808	0		24,808	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GILMORE CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes							0		C46	0	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	15,139						15,139		C89	15,139	49		
50	Iowa Department of Transportation		62,284					62,284		C89	62,284	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	2,743	910		1,143			4,796		C89	4,796	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	17,882	63,194	0	1,143	0	0	82,219	0		82,219	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service							0		D89	0	64		
65	Township contributions	43,425						43,425		D89	43,425	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	43,425	0	0	0	0	0	43,425	0		43,425	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	86,115	63,194	0	1,143	0	0	150,452	0		150,452	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	147,232	A91	147,232	73		
74	Sewer							0	75,985	A8Ø	75,985	74		
75	Electric							0		A92	0	75		
76	Gas							0	515,449	A93	515,449	76		
77	Parking							0		A6Ø	0	77		
78	Airport							0		AØ1	0	78		
79	Landfill/garbage	60,715						60,715		A81	60,715	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GILMORE CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	13,729						13,729		A89	13,729	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A5Ø	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	700						700		A89	700	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	75,144	0	0	0	0	0	75,144	738,666		813,810	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	25,358						25,358		U99	25,358	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Rebate for lighting	3,009						3,009			3,009	114				
115	Refund		56					56			56	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	28,367	56	0	0	0	0	28,423	0		28,423	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GILMORE CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	285,425	137,803	12,374	40,181	0	0	475,783	740,230		1,216,013	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0	5,021	A89	5,021	126				
127	Regular transfers in and interfund loans	172,465						172,465			172,465	127				
128	Internal TIF loans and transfers in							0	27,000		27,000	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	172,465	0	0	0	0	0	172,465	32,021		204,486	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	457,890	137,803	12,374	40,181	0	0	648,248	772,251		1,420,499	132				
133												133				
134	Beginning fund balance July 1, 2015	-46,589	76,524	30,896	-85,382		10,000	-14,551	1,408,482		1,393,931	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	411,301	214,327	43,270	-45,201	0	10,000	633,697	2,180,733		2,814,430	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF GILMORE CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation							0		E62	0	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	75,528	2,033					77,561		E24	77,561	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	22,635	2,719					25,354		E32	25,354	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	132						132		E32	132	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	98,295	4,752		0	0	0	103,047			103,047	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GILMORE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		59,836					59,836		E44	59,836	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	11,303						11,303		E44	11,303	48
49	Traffic control safety — Current operation	787						787		E44	787	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		7,643					7,643		E44	7,643	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	61,863						61,863		E81	61,863	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	73,953	67,479		0	0	0	141,432			141,432	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF GILMORE CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	1,650						1,650		E32	1,650	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	409						409		E79	409	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,059	0			0	0	2,059			2,059	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF GILMORE CITY					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	41,641	4,232					45,873		E52	45,873	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	10,482	2,223					12,705		E61	12,705	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	3,000						3,000		E03	3,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	55,123	6,455		0	0	0	61,578			61,578	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	5,567						5,567		E89	5,567	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	527						527		E89	527	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	6,094	0	0	0	0	0	6,094			6,094	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GILMORE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,774	519					6,293		E29	6,293	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	16,467	1,963					18,430		E23	18,430	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,274						1,274		E89	1,274	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	23,352						23,352		E31	23,352	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation		20,851					20,851		E89	20,851	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	46,867	23,333	0	0	0	0	70,200			70,200	176
177	Section G — DEBT SERVICE				38,755			38,755			38,755	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	38,755	0	0	38,755			38,755	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	282,391	102,019	0	38,755	0	0	423,165			423,165	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GILMORE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
197	Section I — BUSINESS TYPE ACTIVITIES											197	
198	Water — Current operation								137,995	E91	137,995	198	
199	Purchase of land and equipment									G91	0	199	
200	Construction									F91	0	200	
201	Sewer and sewage disposal — Current operation								88,874	E80	88,874	201	
202	Purchase of land and equipment									G80	0	202	
203	Construction									F80	0	203	
204	Electric — Current operation									E92	0	204	
205	Purchase of land and equipment									G92	0	205	
206	Construction									F92	0	206	
207	Gas Utility — Current operation								454,955	E93	454,955	207	
208	Purchase of land and equipment									G93	0	208	
209	Construction									F93	0	209	
210	Parking — Current operation									E60	0	210	
211	Purchase of land and equipment									G60	0	211	
212	Construction									F60	0	212	
213	Airport — Current operation									E01	0	213	
214	Purchase of land and equipment									G01	0	214	
215	Construction									F01	0	215	
216	Landfill/Garbage — Current operation									E81	0	216	
217	Purchase of land and equipment									G81	0	217	
218	Construction									F81	0	218	
219	Hospital — Current operation									E36	0	219	
220	Purchase of land and equipment									G36	0	220	
221	Construction									F36	0	221	
222	Transit — Current operation									E94	0	222	
223	Purchase of land and equipment									G94	0	223	
224	Construction									F94	0	224	
225	Cable TV, telephone, Internet — Current operation									E03	0	225	
226	Purchase of land and equipment									G03	0	226	
227	Housing authority — Current operation									E50	0	227	
228	Purchase of land and equipment									G50	0	228	
229	Construction									F50	0	229	
230	Storm water — Current operation									E80	0	230	
231	Purchase of land and equipment									G80	0	231	
232	Construction									F80	0	232	
233												233	
234												234	
235												235	
236												236	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i></b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								681,824		681,824	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	282,391	102,019	0	38,755	0	0	423,165	681,824		1,104,989	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		24,465					24,465	148,000		172,465	255
256	Internal TIF loans/repayments and transfers out			27,000				27,000			27,000	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	24,465	27,000	0	0	0	51,465	148,000		199,465	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	282,391	126,484	27,000	38,755	0	0	474,630	829,824		1,304,454	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						10,000	10,000			10,000	263
264	<b>Restricted</b>		87,843	16,270				104,113			104,113	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>	128,910			-83,956			44,954			44,954	267
268	<b>Total Governmental</b>	128,910	87,843	16,270	-83,956	0	10,000	159,067			159,067	268
269	<b>Proprietary</b>								1,350,909		1,350,909	269
270	<b>Total ending fund balance June 30, 2016</b>	128,910	87,843	16,270	-83,956	0	10,000	159,067	1,350,909		1,509,976	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	411,301	214,327	43,270	-45,201	0	10,000	633,697	2,180,733		2,814,430	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:** Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF GILMORE CITY																													
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																							
	Purpose										Amount paid to other local governments										Purpose										Amount paid to State									
	Correction.....										M05 \$										Highways.....										L44 \$									
	Health.....										M32										All other.....										L89 \$									
	Highways.....										M44																													
	Transit subsidies.....										M94																													
	Libraries.....										M52																													
	Police protection.....										M62																													
	Sewerage.....										M80																													
Sanitation.....										M81 3,995																														
All other.....										M89 \$																														
Part IV	SALARIES AND WAGES																																							
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																							
	Total salaries and wages paid.....															Amount - Omit cents					200 \$ 180,426																			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED																																								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016																Interest paid this year																				
Purpose		Debt outstanding JULY 1, 2015 (a)		Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)		Interest paid this year (h)																								
1. Water utility		19U \$		29U \$		39U \$		49U \$		49U \$		49U \$		49U \$		191 \$																								
2. Sewer utility		19U 70,000		29U		39U 35,000		49U 35,000		49U		49U		49U		189 3,255																								
3. Electric utility		19U		29U		39U		49U		49U		49U				192																								
4. Gas utility		19U		29U		39U		49U		49U		49U				193																								
5. Transit-bus		19U		29U		39U		49U		49U		49U				194																								
6. Industrial Revenue		19T		24T		34T				44T		44T				189																								
7. Mortgage revenue		19T		24T		34T				44T		44T				189																								
8. TIF revenue		19U 67,377		29U		39U 27,000		49U		49U 40,377		49U		49U		189 527																								
9. Other-Specify		19U		29U		39U		49U		49U		49U		49U		189																								
10.		19U		29U		39U		49U		49U		49U		49U		189																								
11.		19U		29U		39U		49U		49U		49U		49U		189																								
12.		19U		29U		39U		49U		49U		49U		49U		189																								
13.		19U		29U		39U		49U		49U		49U		49U		189																								
14.		19U		29U		39U		49U		49U		49U		49U		189																								
Total long-term debt		137,377		0		62,000		35,000		40,377		0		0		3,782																								
B. Short-term debt										Amount - Omit cents																														
Outstanding as of JULY 1, 2015										61V \$																														
Outstanding as of JUNE 30, 2016										64V \$																														
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS										Amount - Omit cents																														
Assessed Valuations by Levy Authority and County, AY2014/FY2016										\$		15,128,045				x .05 = \$		756,402																						
Actual valuation -- January 1, 2014																																								
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016																																								
Type of asset		Amount - Omit cents																																						
		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																														
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61																																		
		\$		\$				1,508,882		1,508,882																														
REMARKS																V98																								